

AGENDA  
**ADMINISTRATIVE RULE MEETING**  
**UTAH STATE TAX COMMISSION**

April 8, 2010 • 8:00 a.m.  
Commission Hearing Room 1025 • 210 North 1950 West  
Salt Lake City, Utah

1     Commission Business

- 1.1     Call to Order
- 1.2     Approval of Minutes for December 7, and December 16, 2009 and January 21, 2010.

2     Amendments

There will be public comment and discussion prior to Commission action.

- 2.1     R865-9I-7 Change of Status as Resident or Nonresident Pursuant to Utah Code Ann. Section 59-10-120.

*The proposed amendment provides that income received as well as income earned while a part-year resident is subject to tax in Utah; updates statutory terminology.*

- 2.2     R865-9I-13 Nonresident's Share of Pass-Through Entity Income Pursuant to Utah Code Ann. Sections 59-10-116, 59-10-117, 59-10-118, 59-10-1403.2 and 59-10-1405.

*The proposed amendment clarifies that a pass-through entity is not required to withhold income tax on behalf of a pass-through entity taxpayer that is exempt from tax under Section 59-7-102.*

- 2.3     R865-9I-44 Compensation Received by Nonresident Professional Athletes Pursuant to Utah Code Ann. Sections 59-10-116, 59-10-117, and 59-10-118.

*The proposed amendment provides that professional athletic teams are required to withhold Utah income tax from their nonresident team members. This is a change from the prior language that allowed a team member to elect to have the team withhold tax from the team member. In addition, the amendment reorganizes the structure of the rule and deletes language that no longer applies.*

- 2.4     R865-9I-56 Determination of Amounts Withheld by a Pass-through Entity that is an S Corporation Pursuant to Utah Code Ann. Section 59-10-116, 59-10-117, 59-10-118, 59-10-1403.2 and 59-10-1405.

*The proposed amendment clarifies that a pass-through entity is not required to withhold income tax on behalf of a pass-through entity taxpayer that is exempt from tax under Section 59-7-102.*

3.     Rules to be Repealed

- 3.1     R865-12L-5 Place of Sale Pursuant to Utah Code Ann. Section 59-12-207.

*Rule is repealed.*

3.2 R865-12L-6 Place of Transaction Pursuant to Utah Code Ann. Section 59-12-207.

*Rule is repealed.*

3. Other Items / Adjourn

Although the formal public comment period published through the Division of Administrative Rules has concluded for the rules posted on this agenda, the Commission will accept comments on these rules at the meeting and prior to the meeting in writing. Comments can be addressed to Commissioner Cragun and emailed to [taxrules@utah.gov](mailto:taxrules@utah.gov), faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W., Salt Lake City, Utah 84134. For questions, please call Cheryl Lee at 297-3900. Full text of rules can be found at [www.tax.utah.gov](http://www.tax.utah.gov). If you would like to receive notice of future rule items, email [clee@utah.gov](mailto:clee@utah.gov) with your name, email address and request to be added to the Tax Commission rules list server.

Tax Commissioners may participate in the meeting via telephonic communications per Rule R861-1A-43 – Electronic Meetings Pursuant to Utah Code Ann. Section 52-4-207. If a Commissioner does participate via telephonic communication, the Commissioner will be on speaker phone. The speaker phone will be amplified so that the other Commissioners and all other persons present in the Commission Chambers will be able to hear all the discussions.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819.

A copy of this agenda was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at [www.tax.utah.gov](http://www.tax.utah.gov). The Commission public information officer also provided copies of this agenda for the news media via electronic transmission.

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Cheryl Lee – Executive Secretary  
(801) 297-3900